

Exhibit B



Development Specialists, Inc.

Advisory and Fiduciary Services • Corporate Restructuring and Workouts • Interim Management • Insolvency Services

Via Electronic Transmission

December 28, 2010

Mr. James A. Knauer
Kroger Gardis & Regas
Suite 900
111 Monument Circle
Indianapolis, IN 46204

Re: Eastern Livestock Co LLC

Dear Mr. Knauer:

We are pleased to be considered as Financial Advisor to you in connection with your appointment as Chapter 11 Trustee of Eastern Livestock Co LLC ("Eastern Livestock").

In addition to the substantial amount of knowledge gained since being appointed as Receiver of Eastern Livestock on November 9, 2010, both DSI and I have substantial experience in matters relating to livestock. In addition, DSI has considerable experience in forensic accounting relating to corporate frauds.

Attached is a summary of my experience in livestock matters. For more general background on DSI, please refer to our website at www.dsi.biz.

I will be principally responsible for managing the relationship between DSI and the Trustee. Although the specific members of our staff who will be assigned to this particular project will vary with the tasks to be accomplished, we have listed below certain of the personnel (along with their corresponding 2010 billing rates, amended each January 1), who will constitute the core group from whom DSI will assemble a team for this matter:

Elizabeth M. Lynch	\$375.00/hr.
Patrick J. O'Malley	\$525.00/hr.
Clare M. Pierce	\$365.00/hr.
Alan J. Omori	\$360.00/hr.
Jill E. Costie	\$280.00/hr.
Farm Managers	\$125.00/hr.

COLUMBUS

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The hourly rates for other DSI consultants are as follows:

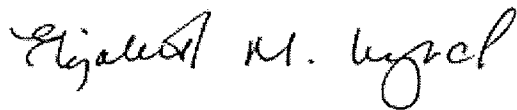
Senior Consultants	\$435.00 to \$615.00/hr.
Consultants	\$260.00 to \$430.00/hr.
Junior Consultants	\$150.00 to \$225.00/hr.

Our billings will also reflect reasonable out-of-pocket expenses incurred in connection with our work in this matter. All of our fees and expenses would be subject to approval by the Bankruptcy Court.

Please let me know if you have any questions or need any additional information.

Very truly yours,

DEVELOPMENT SPECIALISTS, INC.



Elizabeth M. Lynch



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ELIZABETH M. LYNCH Professional Qualifications

Elizabeth M. Lynch joined DSI in 2007 as a Vice President and to head the firm's Cleveland, Ohio, operations. Ms. Lynch brings to DSI nearly 30 years of commercial lending experience in both asset-based and cash flow finance. Her extensive experience in asset-based lending includes particular emphasis on credit approval, structuring and underwriting, portfolio management and workout strategy development. Ms. Lynch is also skilled in credit, cash flow and collateral analysis and, as a longtime executive in the banking sector, has cultivated her portfolio and personnel managerial experience.

Since joining DSI, Ms. Lynch has been participated in a variety of firm engagements ranging from serving as an advisor in the matter of Johnson Rubber, an automotive parts manufacturer and supplier in Northeast Ohio, to supporting the Chapter 11 Trustee's administration of Namco Capital Group, a Los Angeles-based investment company. Currently, she serves as the federal court-appointed Receiver in three separate foreclosure matters involving dairy farms operating under Concentrated Animal Feeding Operation (CAFO) regulations. In the first of these receiverships, Ms. Lynch worked closely with potential buyers of the property and her efforts resulted in approved bid amounts well in excess of the initial stalking horse bids. In addition, these matters have required knowledge of and adherence to various CAFO regulatory requirements, herd health and production metrics and regional agricultural practices.

Ms. Lynch previously served as Director at GMAC Commercial Finance in Cleveland, where she was one of a three-person team responsible for developing regional lending activities of GMACCF Structured Finance Division. Among her accomplishments were the successful expansion of GMACCF's business with regional private equity firms and the development and promotion of a national calling effort that targeted turnaround and restructuring referral sources.

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Lynch - Specific Receivership Experience

Eastern Livestock Company, LLC
Case No. A1010267
Hamilton County (Ohio) Court of Common Pleas
Bankruptcy Case No. 10-93904
Southern District of Indiana

Eastern Livestock is among the largest cattle broker/dealer in the United States, having operations in eleven states throughout the Midwest, Mid-South and the West. The company was forced into receivership amid allegations that it had perpetrated a massive check-kiting scheme. Ms. Lynch was appointed Receiver of Eastern Livestock by an Ohio state court and, barely a month later, creditors filed an involuntary bankruptcy petition against the company. During her tenure as Receiver, Ms. Lynch and DSI concentrated on reconstructing the company's books and records and developing working relationships with feedyards, industry groups, the USDA, creditors and other constituencies. Ms. Lynch had also begun marketing efforts to sell the cattle by the time the involuntary petition was filed. Ms. Lynch continues to have oversight of Eastern Livestock on an interim basis as Custodian at the request of the petitioning creditors and with the approval of the Bankruptcy Court.

Blue Stream Farms, LLC and Wild Cat Farms, LLC
Case No. 10-00129
U.S. District Court; N.D. Ohio

Ms. Lynch was appointed Receiver in a matter commenced in the District Court for the Northern District of Ohio involving two dairy farms that had operated under the CAFO regulatory framework.

In administering the receivership estate, the Receiver ensured that the farms were in compliance with applicable CAFO regulations, negotiated lease agreements with local farmers that preserved the value of the properties and structured a public sale process designed to ensure the highest and best possible bids. As a result of this sale process, along with the Receiver's marketing efforts and negotiations with potential buyers, the properties were sold for amounts well in excess of the initial stalking horse bids.

**Lynch - Specific Receivership Experience
(continued)**

**Union-Go Dairy Leasing, LLC; Union-Go Dairy Leasing, LLC
Bankruptcy Case Nos. 10-01175; 10-01703
Bankr. S.D. Ind.**

Ms. Lynch was appointed Receiver for Union-Go Dairy Leasing, LLC in the District Court for the Southern District of Indiana. The Receiver reviewed the lease agreement between Union-Go Dairy, LLC and Union-Go Dairy Leasing, LLC, an issue that led to extensive briefing and oral argument before the bankruptcy court (presiding over the chapter 11 proceedings of Union-Go Dairy) regarding assumption or rejection of the lease. In addition, the Receiver prepared monthly operating and inventory reports; identified and reported on the receivership property and met with various persons regarding the acts, conduct, assets, liabilities and financial condition of the receivership property. The Receiver also reviewed and investigated the status of the existing permits and extensions thereto, reviewed weekly operating reports regarding lagoon levels in order to ensure proper levels of freeboard were established prior to winter and conducted site visits in order to evaluate the ongoing condition of assets.

**De Jong Dairy, LLC and De Jong Dairy Leasing, LLC
Case No. 10-00138
U.S. District Court; N.D. Ind.**

Ms. Lynch was appointed Receiver in this matter, which involved her conducting site visits, managing communications with various persons to secure control of the receivership property and generally attending to appropriate site management issues. This included arranging for a competitive sale of building materials which were located on the real estate, with the proceeds distributed to the secured lender. The Receiver also dealt with a number of issues regarding the manure management system, including identifying lagoon site boundaries, overseeing reduction of materials in the earthen lagoon in spring and fall and removing solids that had accumulated in the concrete pit which included establishing application agreements with various landowners for the spring and fall applications. In addition to filing required inventory and operating reports, the Receiver established a maintenance contract for monthly grounds upkeep and Indiana Department of Environmental Management weekly and monthly reporting requirements and prepared the facility for winter by draining water lines, water tanks and related matters. She also held meetings with various parties regarding the acts, conduct, assets, liabilities and financial condition of the Receivership property, conducted site visits with IDEM staff to ensure full regulatory compliance and responded to e-mails and telephone calls regarding potential sale or lease of the farm.

**Lynch - Specific Receivership Experience
(continued)**

**Arts Dairy, LLC
Out of Court**

After receiving relief from the automatic stay in Arts Dairy's bankruptcy, the secured lender retained Ms. Lynch and DSI to assist it with the orderly wind down of the assets of the operating 2,000 head dairy farm. While maintaining operations during the ensuing 30-day period, Ms. Lynch worked to actively market the dairy cattle for their highest and best value. Upon completion of those efforts, the secured lender requested that Ms. Lynch work to assist in the successful marketing and sale of the remaining real and personal property of the dairy farm.